

 **Illinois Department of Revenue**
ST-556-X Amended Sales Tax Transaction Return Instructions

General Instructions

Who must file Form ST-556-X?

You must file Form ST-556-X if you are a registered retailer who files Form ST-556, Sales Tax Transaction Return, and

- you want to correct your return, either to pay more tax or to request a credit for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form ST-556-X for amounts of less than \$1.

Do not file this return if you repossessed a vehicle. In that case, you must file Form ST-557, Claim for Credit for Repossession of Motor Vehicles, Watercraft, Aircraft, Trailers, and Mobile Homes.

The term “vehicle” as used in these instructions includes motor vehicles, watercraft, aircraft, trailers, and mobile homes.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and the 36 months prior to the current year. Beginning July 1, you may file a claim for tax overpaid during the current year and the 30 months prior to the current year.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, visit our web site at tax.illinois.gov, or call our 24-hour Forms Order Line at **1 800 356-6302**.

How do I get help?

Visit our web site at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866 or 217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

If you have a specific question about an amended return you have filed, call us at 217 782-7517 or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

To what address do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form do I need to complete?

Everyone must complete Steps 1, 2, and 4.

You must also complete Step 3 if you are changing financial information.

Step 1: Identify your business

Write your Illinois Account ID number as it appears on your original Form ST-556. Also, write the tax return number that appears on your original Form ST-556. Next, write the name of your business as it appears on your original return. Finally, write your current site address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates if your address is different.

Step 2: Mark the reason why you are filing an amended return

Mark the reason (1 through 8) that best reflects why you are filing an amended return for your original Form ST-556.

If you marked **4a** (Sold to a “nonresident buyer”), and you issued a drive-away permit, write the drive-away permit number **and the two-letter state abbreviation** on the lines provided. If the buyer transferred current out-of-state plates to the item sold, write the license plate number **and the two-letter state abbreviation** on the lines provided. **Do Not** mark this reason if you sold the item to an out-of-state dealer for resale (see reason 4b).

Note: Dealers claiming the “nonresident buyer” exemption should keep a copy of the buyer’s valid out-of-state drivers license in their books and records as proof of nonresidency.

If you marked **4b** (Sold for resale), write the buyer’s (dealer’s) account ID number on the line provided. If you sold to an out-of-state dealer, write “Out-of-State Dealer” in the space provided for the account ID number.

If you marked **4c** (Sold to an exempt organization), write the organization’s active Illinois Sales Tax Exemption “E” number on the line provided.

If you marked **4d** (Sold to an interstate carrier for hire for use as rolling stock), write the certificate of authority number on the line provided. Keep a properly completed Form RUT-7, Rolling Stock Certification, in your books and records for documentation.

Note: The requirements which must be met to qualify for the rolling stock exemption vary based on the purchase date of the transaction. For more information, see Informational Bulletins FY 2004-07 and FY 2005-01.

If you marked **4e** (Sold for rental use), write the buyer’s account ID number on the line provided.

If you marked **4f** (CDF sales tax exemption), the sale must have occurred on or after July 1, 2003 and on or before June 30, 2005. Sales that do not fall within these dates do not qualify for this exemption. For more information, see Informational Bulletins FY 2005-02 and FY 2005-16.

If you marked **4g** (Other), please provide an explanation on the lines provided. Attach additional sheets if necessary.

If you marked **5** (there was an error in the buyer's name or address, the vehicle description or the trade-in description), write the correct information on the lines provided.

If you marked **6** (there was an error in the taxable location name), write the correct taxable location name on the line provided.

If you marked **7** (Credit for taxes previously paid to an Illinois retailer on Form ST-556 when you purchased the item for leasing purposes or paid directly to the department on Form RUT-25 when the item was purchased), you must write the tax return number of the ST-556 on which tax was previously paid for this same item to an Illinois retailer or the tax return number of the RUT-25 on which tax was previously paid for this same item directly to the department.

Mark **8** only if 1 through 7 do not apply. Please explain on the lines provided. Attach additional sheets if necessary.

Step 3: Correct your financial information

Complete Step 3 to make corrections to the financial figures on your return.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. For Line 4, write the appropriate tax rate for your area on the line provided.

If you were assessed penalty and interest on the original Form ST-556 that you filed, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write in any of the lines in Step 3.

Column A

Lines 1 through 14

Write the figures from your most recent return. These figures may be from your original Form ST-556 or from any corrections you have made since you filed your original Form ST-556.

Column B

Lines 1 through 14

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Lines 15 through 17

Complete Column B only. Follow the instructions on the form.

Detailed instructions for certain lines in Step 3

Line 7

Complete this line **only if** you originally filed and paid the tax owed by the due date. If you filed on time, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of the original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 7a

Note: Use Line 7a only if you have a business location in the Metro-East Mass Transit District portion of St. Clair County. We collect and administer the fee on vehicles imposed by the Metro-East Mass Transit District. Multiply Line 3 by 0.5 percent (0.005).

- If the result is **less than \$20**, write the result on Line 7a.
- If the result is **\$20 or more**, write \$20 on Line 7a.

Line 10

If you are claiming a credit for previously paid taxes on Line 10, you must meet the following criteria:

- The amount of tax paid on the purchase of this **same** item was paid to an Illinois retailer on Form ST-556 or paid directly to the department on Form RUT-25 when the item was purchased.
- The amount of credit you claim on Line 10 for tax previously paid is equal to or less than the amount of the tax that was due on the ST-556 on which you reported your retail sale of the **same** item that you purchased.
- You did not take the credit on Line 10 of the ST-556 at the time you sold the item and filed your return.
- You are now filing this ST-556-X form to claim the credit to which you are entitled.
- You have completed Step 2, Item 7 of this ST-556-X form and have written the tax return number of the ST-556 on which you previously paid tax for this same item to an Illinois retailer or the tax return number of the RUT-25 on which tax was previously paid for this same item directly to the department.

Line 15

Write the total amount you have paid. This figure includes the amount you paid with your original Form ST-556, any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any credit or refund of tax you have received for this transaction.

Line 16

If Line 15 is **greater than** Line 14, Column B, write the difference on Line 16. This is the amount you have overpaid.

Line 17

If Line 15 is **less than** Line 14, Column B, write the difference on Line 17. This is the amount you have underpaid. Please pay this amount when you file the return. We will bill you for any additional penalty and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov or call us at 1 800 356-6302.